--- 50 Cigarettes - as used by “Rock City / Carreras” - 6-13D - pre-war ---

The hidden letters “P-N” are indeterminate, but the stamp had been in use since September 1935. The fifty cigarette box was the standard size with “Rock City / Carreras”, but their Christmas production for 1939 is found in *forty* cigarette boxes.

Retail *across Canada* in September 1937 as advertised in the “Toronto Star” for the *fifty* cigarette tin of “Philip Morris Navy Cut”, and for “Buckingham”, was 50¢. Also in the “Star” for September 1937, “Player’s Navy Cut” was listed at *fifty* for 55¢, and both “Craven A” and “du Maurier” were advertised at *fifty* for 60¢.

Fifty regular cigarettes retailing at 50¢ per box was being produced by “Rock City” in the pre-war era. Their *monthly* red mimeographed cancellations began in October 1938, using a simple number code in two line format 6 . . 13D / 1 which began when the manufacturers were finally forced to actually pay *up-front* for their excise stamps, and to stamp their packages prior to warehousing. This latter prescription was the end of warehoused tobacco, since nothing was now to be gained by this practice. “Rock City” had previously used the simple mimeographs [e.g. **6 . . 13d; 6 . . 13D;** or **6-13D**] in red or in black ink.

The first municipal sales tax in Canada was imposed by the *City of Montreal* on May 1st 1935 when they levied a 2% tax on all sales in excess of ten cents. In 1939 *fifty* cigarettes would have sold *in Montreal* after May 1st 1935 at 51¢ per box unless the manufacturer simply absorbed this sales tax.

★**RC-403** - 50 cigarettes, perf 11, mimeographed 6 . . 13 D / 12 by “Rock City / Carreras” in September 1939

[★RC-403]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	---	---	---
1939	---	---	---	---	---	---	---	---	**12**	---	---	---
1940	---	---	---	---	---	---	---	---	---	---	---	---

The first wartime Budget of September 12th 1939 increased the *excise duty* on small cigarettes from $4.00 to $5.00 per thousand (an increase of 1¢ per ten cigarettes) and “Rock City” increased the *across Canada* price of the *fifty* cigarette pack to 55¢.

--- the theoretical pre-war coding - 1938-40 ---

[RC-403]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1938	---	---	---	---	---	---	---	---	---	**1**	**2**	**3**
1939	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**
1940	**16**	**17**	**18**	**19**	**20**	**21**	**22**	**23**	**24**	**25**		

When the Budget of September 1939 was tabled “Rock City” ***did not alter*** their cancellation code, and continued to use this simple numerical sequence until they finally altered it (as shown on the next page) for the June 1940 Budget.

--- 50 Cigarettes - as used by “Rock City / Carreras” - 6-13D - for the June 1940 Budget ---

When the Budget of June 1940 increased the *excise duty* on small cigarettes from $5.00 to $6.00 per thousand, to indicate sheets purchased under this 1940 Budget, “Rock City” began a new cancellation sequence, using a reversed ***calendar year*** (e.g. 04) followed by a *letter* (from A to D) to indicate the year-quarter, and a final *number* (from 1 to 3) to provide the month of that quarter. Thus the cancellation 04B3 reads as [1940] - [fiscal quarter two] - [month three] or June 1940. The cancellation collection ***does not*** contain a copy of the *fifty* cigarette stamp using this “Rock City” code, but examples so-coded are in the “Rock City” *forty* cigarette file. I think that in this time frame “Rock City” was producing the *forty* cigarettes pack for sale in Quebec, and the *fifty* cigarette pack for Canada-wide sale.

The preceding code system proved difficult for the wholesale and the retail market to follow, and to date production for the months of 1941, the letter code indicating the month was discontinued, and was replaced by a forward reading calendar month in two digits. Thus 1410 reads as [1941] - [10th month] or October 1941. The type face was also changed to Gothic.

★**RC-403** - 50 cigarettes, perf 11, mimeographed 6 . 13 D / 1412 by “Rock City / Carreras” in December 1941

[★RC-403]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	---	---	---	---	---	---	---	---	---	**1412**
1942	---	---	---	---	---	---	---	---	---	---	---	---

Under the 1940 Budget (which increased the *excise duty* by 1¢ per 10 cigarettes) “Rock City” increased the *across Canada* price of *fifty* cigarettes from 55¢ to 60¢ per box.

In July 1940, abrogating all previous city or provincial tobacco taxes, Quebec instituted a flat 10% tobacco tax. The box of fifty cigarettes *in Quebec* thus sold at 66¢ (65¢?) under the June 1940 Budget.

These “Rock City” mimeographs are specific to the Budget under which the stamps were purchased. Thus the early stamps continued to be cancelled after September 1939 in the simple pre-war number format. The war was just beginning, and it took time to set proper procedures. Eventually the stamps purchased under the June 1940 Budget were mimeographed with the new *number / letter* coding [i.e. 04C1 - for July 1940] after the June 1940 Budget was tabled. This enabled the local Excise Officer to collect the added *excise duty* on the stamps in stock, when a Budget change occurred.

--- 50 Cigarettes - the “Rock City” surcharge of RC-403 for the June 1942 Budget ---

When the Budget of June 1942 under the “Special War Measures Act” imposed an added *excise tax* of 1¢ per five cigarettes (or fraction thereof) “Rock City” surcharged their *on-hand* sheets of the perforated fifty cigarettes stamp with a two-line 3½ mm. Gothic **EXCISE / TAX** above a 4 mm. Roman **10 ct** using lower case letters as the company provisional **RC-568**.

The illustrated copy is cancelled 6 . 13D / 24 . 06 for June 1942. This was the last of these stamps used by “Rock City Tobacco” to carry the red mimeograph as their date coding ceased for the duration of the war.

Under the Budget of June 1942 the *across Canada* retail of the *fifty* cigarette box was 60¢ plus the tax on the stamp, or 70¢. *In Quebec* (with their 10% provincial tobacco tax) the retail would have been 66¢ plus the tax on the stamp, or 76¢ (75¢?) per box.

★RC-568 - EXCISE / TAX over **10 ct** on 50 cigarettes, perf 11,
the “Rock City” surcharge for the June 1942 Budget, mimeographed 6 . 13D / 24 . 06 in June 1942

[★RC-568]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	---	---	---	---	---	---	---	---	---	---
1942	---	---	---	---	---	2406	---	---	---	---	---	---

--- 50 Cigarettes - the “Rock City” re-surcharge of RC-651 for the March 1943 Budget ---

Undoubtedly under the June 1942 Budget “Rock City” also used **RC-651** - the BABN 6 and 3 mm. red Gothic surcharge **10c. / EXCISE TAX** since when the Budget of March 3rd 1943 doubled the *excise tax*, “Rock City Tobacco” re-surcharged sheets of **RC-651** in blue-black ink with a 5 mm. Gothic **20c.** over *twin* 8 mm. *killer squares* **OO** as the “Rock City” company provisional **RC-724**.

This *twin killer* version of this “Rock City” re-surcharge was made on sheets obtained from Ottawa after the 1943 Budget had been tabled. Lee Brandom ***does not list*** a single killer version of this company re-surcharge, which would have been made with sheets *on-hand* at Rock City when the Budget was tabled - see the “Rock City” *forty* cigarette re-surcharge for a single killer example. Once again thus indicates that “Rock City Tobacco” was mainly producing cigarettes for the Quebec market.

★**RC-724** - **20c. / OO** over **10c. / EXCISE TAX** on 50 cigarettes, perf 11,
the “Rock City” re-surcharge of **RC-651** for the March 1943 Budget

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--- 50 Cigarettes - as used by “Rock City / Carreras” - 6-13D - under the March 1943 Budget ---

Under the Budget of March 1943, “Rock City” also used **RC-802**, the perforated BABN general distribution 6 and 3 mm. Gothic **20c. / EXCISE TAX** surcharge. The retail price of the *fifty* cigarette box *across Canada* (except in Quebec) was 60¢ plus the tax on the stamp. *Within Quebec* (with their 10% provincial tobacco tax) the retail would have been 66¢ plus the tax on the stamp, or 86¢ (85¢?) per box.

--- 50 Cigarettes - “Rock City / Carreras” - 6-13D - 1951-57 ---

A series of *fifty* cigarettes Christmas employee gift packages occurs using the **X** cancellations. The mimeographs occur in both blue and in black ink with **X 3** being found in both colours. They also occur with and without the three straight vertical “Quebec” red dashed lines, and run to **X 7**. The straight vertical lines are characteristic of “Rock City” tobacco - a somewhat similar set of wavy vertical lines was used by “Macdonald Tobacco” - with the outer two lines wavy, and sometimes with only the inner line wavy.

“Rothman of Pall Mall” coming to Canada from England in 1956, opened a modern factory at Toronto in 1957. Towards the end of the same year in the United Kingdom the Rothman group acquired voting control of “Carreras Limited” which held majority voting shares of “Rock City Tobacco Company”, Quebec City. With this 1957 acquisition the production of employee gift packages seems to cease.

★**RC-403** - 50 cigarettes, perf 11, “Rock City / Carreras”, with *Quebec red lines*, mimeographed **X3** for Christmas 1953

★**RC-403** - 50 cigarettes, perf 11, “Rock City / Carreras”, mimeographed **X6** for Christmas 1956

--- without the “Quebec” lines ---

in black ink	---	---	**X3**	---	---	**X6**	**X7**	---	---
in blue ink	---	---	---	---	---	---	---	---	---

--- with the “Quebec” red lines ---

in black ink	**X1**	---	**X3***	---	---	---	---	---	---
in blue ink	---	---	**X3**	---	---	---	---	---	---

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 50 cigarettes \ 6-13D - early codes],
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